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DANIEL J. WEINER (P32010)  
MICHAEL R. WERNETTE (P55659)  
RYAN D. HEILMAN (P63952)

Hearing date and time: January 17, 2008 at 10:00 a.m.  
Objection deadline: January 11, 2008 at 4:00 p.m.

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re

DELPHI CORPORATION, et al.,

Debtors.

Case No. 05-44481(RDD)  
(Jointly Administered)

Chapter 11

**CERTIFICATE OF SERVICE**

I hereby certify that on January 11, 2008, I caused to be served a copy of the following:

- Objection by TIP Engineering Group, Inc. to Debtor's Motion for Order Pursuant to 11 U.S.C. §§105(a) and 402(c) Estimating or Provisionally Allowing Certain Unreconciled Claims Solely for Purposes of Administration of Discount Rights Offering ("Rights Offering Estimation Motion")

upon the parties listed below by Hand Delivery:

Delphi Corporation  
Attn: General Counsel  
5725 Delphi Drive  
Troy, MI 48098

Delphi Corporation  
Attn: Legal Staff  
5725 Delphi Drive  
Troy, MI 48098

/s/ Janice M. Southworth  
JANICE M. SOUTHWORTH  
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**COUNSEL FOR TIP Engineering Group, Inc.**